

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Penn-Harris-Madison Sch Corp (7175)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11050 Full Day Kindergarten	\$0	\$534,083	\$494,307	n/a	-7%
	11100 Elementary	\$8,647,091	\$10,755,797	\$10,839,973	25%	1%
	11200 Middle/Junior High	\$5,475,332	\$6,490,951	\$6,327,806	16%	-3%
	11300 High School	\$6,039,371	\$7,971,123	\$7,928,038	31%	-1%
	11410 Agriculture A	\$68,701	\$62,466	\$63,778	-7%	2%
	11470 Business Education	\$49,522	\$57,268	\$59,260	20%	3%
	11480 Industrial Education A	\$50,039	\$0	\$0	-100%	n/a
	11510 Cooperative Education	\$51,377	\$0	\$0	-100%	n/a
	11920 Project 4R	\$22,452	\$0	\$0	-100%	n/a
	12100 Gifted and Talented	\$449,052	\$60,249	\$76,961	-83%	28%
	12150 High Ability Students	\$0	\$201,600	\$114,750	n/a	-43%
	12350 Homebound	\$13,545	\$25,648	\$7,149	-47%	-72%
	12510 Communication Disorder	\$23,586	\$88,233	\$116,350	393%	32%
	12710 Equal Opportunity At Risk	\$96,915	\$0	\$0	-100%	n/a
	12900 Other Special Programs	\$0	-\$12,938	\$0	n/a	n/a
	13600 Special Interest Programs	\$36,871	\$0	\$0	-100%	n/a
	14300 High School	\$63,419	\$311,918	\$397,001	> 500%	27%
	16100 Remediation Testing	\$126,356	\$212,214	\$211,991	68%	0%
	22220 School Library	\$696,835	\$602,554	\$582,265	-16%	-3%
	22230 Audiovisual	\$36,795	\$25,103	\$15,488	-58%	-38%
	22250 Computer Assisted Instruction Services	\$247,778	\$955,173	\$6,554	-97%	-99%
	22290 Other Education Media Services	\$0	\$73,148	\$76,425	n/a	4%
	24100 Office of the Principal Services	\$2,150,515	\$2,688,825	\$2,636,078	23%	-2%
	26497 Teachers Retirement Fund	\$874,521	\$2,341,540	\$2,217,581	154%	-5%
	41100 Transfer Tuition	\$0	\$56,790	\$78,800	n/a	39%
	41300 Area Vocational Schools	\$125,385	\$263,511	\$346,242	176%	31%
	41400 Joint Services and Supply	\$2,511,148	\$4,652,927	\$5,881,496	134%	26%
	41700 Interlocal Agreements - Other	\$136,000	\$80,000	\$80,000	-41%	0%
Student Academic Achievement Total		\$27,992,606	\$38,498,186	\$38,558,291	38%	0%
Student Instructional Support						
	21110 Service Area Direction	\$39,114	\$0	\$0	-100%	n/a
	21120 Attendance Services	\$135,688	\$693,994	\$732,771	440%	6%
	21210 Service Area Direction	\$44,084	\$0	\$0	-100%	n/a
	21220 Counseling Services	\$727,825	\$667,481	\$754,162	4%	13%
	21230 Appraisal Services	\$2,025	\$0	\$0	-100%	n/a
	21320 Medical Services	\$47,500	\$310	\$0	-100%	-100%
	21340 Nurse Services	\$80,006	\$361,990	\$375,101	369%	4%
	21390 Other Health Services	\$421	\$1,485	\$2,235	430%	51%
	21430 Psychological Counseling	\$160	\$0	\$0	-100%	n/a

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	22110 Service Area Direction	\$752,901	\$1,472,068	\$1,242,189	65%	-16%
	22120 Instruction & Curriculum Development	\$115,435	\$220,591	\$204,820	77%	-7%
	22130 Instructional Staff Training Services	\$377,400	\$260,593	\$422,511	12%	62%
	22190 Instructional Staff Training Services - Other	\$381,259	\$0	\$0	-100%	n/a
	23110 Service Area Direction	\$60,834	\$61,423	\$62,250	2%	1%
	23190 Other Governing Body Services	\$5,616	\$7,202	\$10,074	79%	40%
	23210 Office of the Superintendent	\$365,294	\$348,278	\$345,164	-6%	-1%
	23220 Community Relations	\$188,820	\$114,831	\$109,626	-42%	-5%
	24900 Other Support Services - School Admin.	\$273,905	\$0	\$0	-100%	n/a
	26420 Employment and Placement	\$10	\$0	\$0	-100%	n/a
	26430 Staff Accounting Services	\$0	\$0	\$0	-100%	n/a
	26700 Technology Coordinator	\$0	\$123,442	\$129,316	n/a	5%
	26710 Technology Support and Maintenance	\$0	\$1,181,683	\$981,546	n/a	-17%
Student Instructional Support Total		\$3,598,297	\$5,515,369	\$5,371,764	49%	-3%
Overhead and Operational						
	23150 Legal Services	\$63,434	\$65,063	\$53,069	-16%	-18%
	23160 Promotion Expenses	\$6,290	\$2,683	\$4,300	-32%	60%
	25110 Office of the Business Manager	\$187,711	\$458,068	\$579,105	209%	26%
	25210 Service Area Direction	\$14,687	\$0	\$0	-100%	n/a
	25230 Receiving and Disbursing Funds	\$0	\$1,366	\$1,396	n/a	2%
	25270 Property Accounting	\$0	\$0	\$0	n/a	n/a
	25291 Refund of Revenue	\$1,324	\$0	\$0	-100%	n/a
	25292 Petty Cash	\$59	\$0	\$50	-15%	n/a
	25299 Other	\$150	\$0	\$0	-100%	n/a
	25353 Skilled Craft Employees	\$0	\$809,360	\$819,991	n/a	1%
	25360 Rent of Buildings & Equipment	\$295,180	\$303,526	\$320,988	9%	6%
	25410 Service Area Direction	\$19,941	\$0	\$0	-100%	n/a
	25420 Maintenance of Buildings	\$4,474,926	\$4,045,168	\$4,064,142	-9%	0%
	25430 Maintenance of Grounds	\$406,949	\$271,908	\$259,224	-36%	-5%
	25440 Maintenance of Equipment	\$936,757	\$1,963,542	\$2,081,477	122%	6%
	25460 Security Services	\$21,181	\$115,806	\$124,961	490%	8%
	25470 Insurance (other than buses)	\$221,304	\$622,238	\$598,530	170%	-4%
	25510 Service Area Direction	\$232,682	\$244,432	\$236,838	2%	-3%
	25520 Vehicle Operation	\$1,616,275	\$1,758,971	\$1,773,837	10%	1%
	25540 Vehicle Servicing and Maintenance	\$552,478	\$993,181	\$949,964	72%	-4%
	25550 Purchase of School Buses	\$441,110	\$1,886,708	\$747,773	70%	-60%
	25560 Insurance on Buses	\$39,443	\$198,029	\$149,595	279%	-24%
	25580 Contracted Transportation Services	\$101,127	\$173,487	\$163,533	62%	-6%
	25590 Other Pupil Transportation Services	\$26,392	\$33,738	\$37,540	42%	11%
	25591 Bus Driver Training	\$2,846	\$15,643	\$10,387	265%	-34%

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	25610 Service Area Direction	\$175,692	\$143,170	\$124,523	-29%	-13%
	25620 Food Preparation and Dispensing	\$2,342,701	\$2,043,431	\$2,296,031	-2%	12%
	25630 Food Delivery	\$27,958	\$0	\$0	-100%	n/a
	25690 Other Food Services	\$181,549	\$205,596	\$209,143	15%	2%
	25720 Purchasing	\$395,826	\$234,600	\$257,573	-35%	10%
	25920 Ditch Assessments	\$60	\$0	\$0	-100%	n/a
	25940 Settlements	\$17,449	\$0	\$0	-100%	n/a
	26300 Information Services	\$16,820	\$0	\$0	-100%	n/a
	26499 Other	\$81,127	\$0	\$0	-100%	n/a
	26500 Statistical Services	\$0	\$59,363	\$0	n/a	-100%
	32000 Community Recreation	\$64,198	\$124,902	\$126,268	97%	1%
	34000 Athletic Coaches	\$480,587	\$547,773	\$598,613	25%	9%
	39100 High School Band Uniforms	\$8,408	\$1,496	\$0	-100%	-100%
	39200 Contributions to Historical Societies	\$0	\$86,421	\$90,212	n/a	4%
	39400 Latch Key Kids Program	\$265,726	\$435,035	\$450,194	69%	3%
	39500 Child Care Services	\$3,849	\$0	\$0	-100%	n/a
	39900 Other Community Services	\$27,974	\$113,843	\$105,130	276%	-8%
	49200 Scholarships	\$0	\$0	\$1,500	n/a	n/a
	52200 Temporary Loans, INTEREST ON DEBT	\$138,184	\$402,106	\$282,801	105%	-30%
Overhead and Operational Total		\$13,890,353	\$18,360,654	\$17,518,691	26%	-5%
Nonoperational						
	25320 Land Acquisition and Development	\$108,480	\$0	\$2,249	-98%	n/a
	25330 Professional Services	\$126,744	\$35,583	\$51,334	-59%	44%
	25350 Building Acquisition/Construction/Improvement	\$4,237,732	\$0	\$0	-100%	n/a
	25351 Building Acquisition/Construction/Improvement	\$0	\$1,868,897	\$1,423,582	n/a	-24%
	25352 Energy Savings Contracts	\$0	\$225,500	\$40,285	n/a	-82%
	25380 Purchase of Mobile or Fixed Equipment	\$3,135,579	\$442,312	\$328,052	-90%	-26%
	25390 Other Facilities Acquisition & Construction	-\$5,098	\$195,252	\$272,212	n/a	39%
	51100 Bonds, PRINCIPAL OF DEBT	\$885,000	\$2,175,000	\$1,740,000	97%	-20%
	52100 Bonds, INTEREST ON DEBT	\$142,314	\$663,561	\$624,114	339%	-6%
	53100 Buildings, LEASE RENTAL	\$8,451,918	\$12,069,106	\$12,399,220	47%	3%
	53200 Equipment, LEASE RENTAL	\$0	\$8,269	\$14,121	n/a	71%
	54100 Veterans' Memorial Loan, ADVANCEMENTS & OBLIGA	\$21,353	\$9,847	\$0	-100%	-100%
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$1,779,080	\$1,056,014	\$1,042,370	-41%	-1%
Nonoperational Total		\$18,883,101	\$18,749,342	\$17,937,539	-5%	-4%
prorated						
	26491 PERF	\$711,532	\$844,701	\$854,548	20%	1%
	26492 Social Security	\$2,086,971	\$2,796,075	\$2,825,053	35%	1%

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	26493 Workmen's Compensation	\$38,792	\$0	\$0	-100%	n/a
	26494 Group Insurance	\$3,376,792	\$17,797,868	\$18,156,563	438%	2%
	26496 Unemployment Compensation	\$5,474	\$14,421	\$14,363	162%	0%
	26498 Severance/Early Retirement Pay	\$701,548	\$1,715,868	\$2,051,905	192%	20%
prorated Total		\$6,921,110	\$23,168,933	\$23,902,431	245%	3%
Not Categorized						
	14000 Summer School Programs	\$92,116	\$0	\$0	-100%	n/a
	39000 Other Community Services	\$0	\$0	\$0	n/a	n/a
Not Categorized Total		\$92,116	\$0	\$0	-100%	n/a

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase
Student Academic Achievement	\$32,711,426	\$54,659,226	\$55,346,565	69%	1%
Student Instructional Support	\$4,177,400	\$7,685,518	\$7,546,358	81%	-2%
Overhead and Operational	\$15,513,540	\$23,164,684	\$22,397,714	44%	-3%
Nonoperational	\$18,883,101	\$18,783,054	\$17,998,079	-5%	-4%
Not Categorized	\$92,116	\$0	\$0		
Grand Total	\$71,377,583	\$104,292,483	\$103,288,716	45%	-1%

FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
45.8%	52.4%	53.6%
5.9%	7.4%	7.3%
21.7%	22.2%	21.7%
26.5%	18.0%	17.4%

	FY1997	FY2006	FY2007
Student Instructional Expenditures (Academic Achievement plus Support)	51.7%	59.8%	60.9%